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~~CONFIDENTIAL~~Chief, Fiscal Division

Comptroller

Discontinuance of the Practice of Consolidating Vouchered Allotment Accounts

1. As a matter of principle it is deemed advisable for the Accounting Branch, Fiscal Division, to continue to maintain allotment ledger sheets for all allotments that are available for expenditure during the entire period of availability in order to provide proper control over each of the allotments. Also, as you know, a proposal is being made by this Office that allottees within the DD/I area utilize copies of Fiscal Division allotment ledger sheets in maintaining controls over their vouchered funds allotments. Accordingly, the Accounting Branch, Fiscal Division, should discontinue its practice of consolidating allotment accounts relating to each Office approximately three months subsequent to the date the allotments expire for obligation purposes.

2. In order to facilitate the maintenance of allotment accounts in the Fiscal Division the separate allotment ledger sheets maintained for each vouchered funds allotment for object class .01 and for "all other" object classes should be merged on a single allotment ledger sheet for each allotment one month following the close of the fiscal year in which the allotments are available for obligation.

3. The change in procedure relative to the maintenance of allotment ledger accounts set forth in paragraph 1 shall be effective and apply only to the allotment accounts for the fiscal year 1954 and subsequent fiscal years; the change set forth in paragraph 2 may be made effective for allotment accounts for the fiscal year 1953 and subsequent fiscal years.

E. R. SAUNDERS

TAS/REJ:gak (30 Sept. 1954)

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